

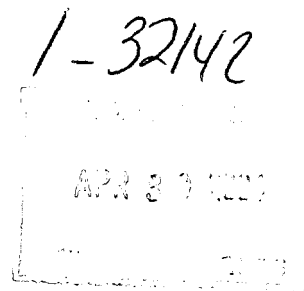
Apr-30-04 15:22 From-
Manager
Securities Operations

T-514 P.002/003 F-940
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New York, NY 10005

tel: 212.656.5026
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pmadho@nyse.com



April 30, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

MAY 07 2004

**THOMSON
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH DEPOSITOR, INC., PPLUS Class A 6.25% Trust Certificates Series CMT-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A12B received on April 30, 2004. Tentative listing date -- May 4, 2004.

Sincerely,